

Thursday, September 11, 2003

The Board met at its offices at 5901 Green Valley Circle, Culver City, at 9:00 a.m., with Ms. Migden, Chairwoman, Mr. Parrish, Vice Chairman, Mr. Leonard and Mr. Chiang present, Ms. Mandel present on behalf of Mr. Westly in accordance with Government Code section 7.9.

CORPORATE FRANCHISE AND PERSONAL INCOME TAXES HEARINGS

Rodrick White, 190978

1985, \$1,865.47 Assessment

For Appellant:

Rodrick White

For Franchise Tax Board:

Jozell Brunett, Tax Counsel

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Issue: Whether respondent abused its discretion in refusing to abate interest.

Action: Upon motion of Ms. Migden and unanimously carried, Ms. Migden, Mr. Parrish, Mr. Leonard, Mr. Chiang and Ms. Mandel voting yes, the Board submitted the appeal for decision.

Fred and Joyce Hameetman, 165498

1990 and 1993, \$142,906.09 Claim for Refund

For Claimant:

Eric L. Troff, Attorney

For Franchise Tax Board:

Suzanne Small, Tax Counsel

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Issues: Whether the instant appeal is barred by the doctrine of "res judicata."

Whether appellants have shown that they are entitled to a business bad debt deduction with respect to a defaulted loan.

Action: Upon motion of Ms. Migden and unanimously carried, Ms. Migden, Mr. Parrish, Mr. Leonard, Mr. Chiang and Ms. Mandel voting yes, the Board submitted the appeal for decision.

Jeanne Mount, 198404

1996, \$4,910.00 Claim for Refund

1999, \$00.00 Claim for Refund

For Appellant:

Jeanne Mount

For Franchise Tax Board:

Mark McEvilly, Tax Counsel

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Issues: Whether appellant has demonstrated that the Board has jurisdiction to consider matters other than the correctness of tax liability amounts.

Whether appellant has established that respondent's denial of refund claims is erroneous.

Whether a frivolous appeal penalty should be imposed.

Action: Mr. Parrish moved to sustain the action of the Franchise Tax Board and impose a \$1,000.00 frivolous appeal penalty. Ms. Migden made a substitute motion to sustain the action of the Franchise Tax Board and impose a \$2,500.00 frivolous appeal penalty. The substitute motion was seconded by Mr. Parrish but failed to carry, Ms. Migden and Mr. Parrish voting yes, Mr. Leonard, Mr. Chiang and Ms. Mandel voting no.

Upon motion of Ms. Mandel, seconded by Mr. Chiang and unanimously carried, Ms. Migden, Mr. Parrish, Mr. Leonard, Mr. Chiang and Ms. Mandel voting yes, the Board submitted the appeal for decision.

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Estate of Cecile V. Nation, 193951

1995, \$1,469.00 Claim for Refund

For Appellant:

Patricia A. Nation

For Franchise Tax Board:

Suzanne Small, Tax Counsel

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Issue: Whether appellant filed a claim for refund for 1995 before the statute of limitations expired.

Appellant's Exhibit: Miscellaneous Documents (Exhibit 9.3)

Action: Upon motion of Mr. Parrish, seconded by Mr. Chiang and unanimously carried, Ms. Migden, Mr. Parrish, Mr. Leonard and Mr. Chiang voting yes, Ms. Mandel not participating, the Board sustained the action of the Franchise Tax Board.

The Board directed staff to send a letter to the California Victim Compensation and Government Claims Board recommending favorable consideration of the request for relief filed by the taxpayer.

Exhibits to these minutes are incorporated by reference.

Daniel G. and Marjorie Drommerhausen, 205238

1994, \$10,896.27 Claim for Refund

1995, \$11,472.19 Claim for Refund

For Appellant:

Dan Drommerhausen, Appellants' Son

For Franchise Tax Board:

Craig Scott, Tax Counsel

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Issue: Whether appellants filed claims for refund for 1994 and 1995 before the statute of limitations expired.

Action: Upon motion of Mr. Parrish and unanimously carried, Ms. Migden, Mr. Parrish, Mr. Leonard, Mr. Chiang and Ms. Mandel voting yes, the Board submitted the appeal for decision.

Cecilia Bragg, 116813

1993, \$61,869 Assessment

For Appellant:

Paul Shimoff, Attorney

Cecilia Bragg

For Franchise Tax Board:

Mark McEvilly, Tax Counsel

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Issue: Whether appellant should be granted innocent spouse relief.

Action: Upon motion of Ms. Mandel, seconded by Mr. Chiang and unanimously carried, Ms. Migden, Mr. Parrish, Mr. Leonard, Mr. Chiang and Ms. Mandel voting yes, the Board submitted the appeal for decision.

Dukkyu Hwang, 195046

1992, \$2,197.15 Claim for Refund

1993, \$1,306.35 Claim for Refund

For Appellant:

Dukkyu Hwang

For Franchise Tax Board:

Jozel Brunett, Tax Counsel

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Issues: Whether the statute of limitations bars appellant's claim for refund.

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Whether appellant establishes a basis for application of equitable estoppel.

Appellant's Exhibit: Miscellaneous Documents (Exhibit 9.4)

Action: Upon motion of Mr. Leonard, seconded by Mr. Parrish and unanimously carried, Mr. Parrish, Mr. Leonard, Mr. Chiang and Ms. Mandel voting yes, Ms. Migden absent, the Board submitted the appeal for decision.

Robert C. Kopple, 139383

1994, \$95,189.00 Assessment

1995, \$13,760.00 Assessment

1996, \$6,913.00 Assessment

For Appellant:

Robert C. Kopple

Karl S. Reinecker, Accountant

For Franchise Tax Board:

Renel Sapiandante, Tax Counsel

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Issues: Whether appellant has met his burden to prove error in respondent's determination that his 1994 cancellation of debt income does not qualify for the "qualified farm indebtedness" exclusion from gross income.

Whether appellant has met his burden to prove error in respondent's determination that his basis in a foreclosed rental property should be reduced by \$320,000 of claimed improvements.

Appellant's Exhibit: Miscellaneous Documents (Exhibit 9.5)

Action: Upon motion of Ms. Migden unanimously carried, Ms. Migden, Mr. Parrish, Mr. Leonard, Mr. Chiang and Ms. Mandel voting yes, the Board submitted the appeal for decision.

Board Members requested that in Franchise Tax appeals aged over 10 years, the information presented to the Board include a history of the case showing the timeline and the reasons for the delays.

Samuel and Irene Langberg, 181665

1995, \$3,351.00 Claim for Refund

1996, \$9,561.00 Claim for Refund

Michael Lloyd and Leora U. Langberg, 184086

1994, \$1,453.00 Claim for Refund

1995, \$31,639.00 Claim for Refund

1996, \$21,292.00 Claim for Refund

Mark Langberg and Mary Glover, 184091

1994, \$1,323.00 Claim for Refund

1995, \$28,691.00 Claim for Refund

1996, \$21,827.00 Claim for Refund

For Appellant:

Michael C. Haas, CPA

For Franchise Tax Board:

Craig Scott, Tax Counsel

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Issues: Whether the Board has jurisdiction to consider the instant appeal.

Whether the Board is precluded under the doctrine of res judicata from considering parts of the instant appeal.

Whether appellants are precluding from pursuing the instant appeal because they failed to exhaust their administrative remedies.

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Whether certain of the appellants filed a timely refund claim for 1994.

Respondent's Exhibit: Filing History (Exhibit 9.6)

Action: Upon motion of Ms. Migden and unanimously carried, Ms. Migden, Mr. Parrish, Mr. Leonard, Mr. Chiang and Ms. Mandel voting yes, the Board submitted the appeal for decision.

Ronald C. Lefkowitz, 206081

1990, \$5,440.51 Claim for Refund

1992, \$5,932.27 Claim for Refund

1995, \$4,301.95 Claim for Refund

For Appellant:

Ronald C. Lefkowitz

For Franchise Tax Board:

Suzanne Small, Tax Counsel

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Issue: Whether the applicable statute of limitations bars appellant's claims for refund as untimely.

Action: Upon motion of Ms. Migden and unanimously carried, Ms. Migden, Mr. Parrish, Mr. Leonard, Mr. Chiang and Ms. Mandel voting yes, the Board submitted the appeal for decision.

Dieter Stussy, 202274

1990, \$30.00 Claim for Refund

1992, \$3,080.00 Assessment

1993, \$2,119.00 Assessment

1994, \$1,172.00 Assessment

For Appellant:

Dieter Stussy

For Franchise Tax Board:

Jean Cramer, Tax Counsel

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Issues: Whether appellant has established that respondent's assessments, and the federal adjustments upon which they are based, are barred by the statute of limitations.

Whether appellant has met his burden of proving that respondent's Notices of Proposed Assessment are erroneous.

Whether appellant is entitled to carryover his deceased father's excess charitable contributions to a trust.

Appellant's Exhibit: IRS Print Out (Exhibit 9.7)

Respondent's Exhibit: IRS Letter 531 (Exhibit 9.8)

Action: Upon motion of Ms. Migden and unanimously carried, Ms. Migden, Mr. Parrish, Mr. Leonard, Mr. Chiang and Ms. Mandel voting yes, the Board submitted the appeal for decision.

HOMEOWNER AND RENTER PROPERTY TAX ASSISTANCE CLAIM HEARINGS

Ida Plotkina, 198489

2002, \$347.50 Claim for Credit

For Claimant:

No Appearance

For Franchise Tax Board:

Suzanne Small, Tax Counsel

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Issue: Whether respondent properly denied appellant's claim for property tax assistance.

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Respondent's Exhibit: Renter Assistance Worksheet (Exhibit 9.9)

Action: Upon motion of Mr. Leonard, seconded by Mr. Parrish and unanimously carried, Ms. Migden, Mr. Parrish, Mr. Leonard, Mr. Chiang and Ms. Mandel voting yes, the Board adopted a decision which included a concession, a credit for one-half the year, by the Franchise Tax Board.

Izolda Razumova, 198498

2002, \$347.50 Claim for Credit

For Claimant: No Appearance

For Franchise Tax Board: Jean Cramer, Tax Counsel

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Issue: Whether respondent properly denied appellant's claim for property tax assistance.

Action: Upon motion of Mr. Leonard, seconded by Mr. Parrish and unanimously carried, Ms. Migden, Mr. Parrish, Mr. Leonard, Mr. Chiang and Ms. Mandel voting yes, the Board adopted a decision which included a concession, a credit for one-half the year, by the Franchise Tax Board.

Bruce Gregory, 206146

2000, \$600.00 Claim for Credit

For Claimant: No Appearance

For Franchise Tax Board: Jean Cramer, Tax Counsel

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Issue: Whether respondent properly denied appellant's claim for property tax assistance.

Action: Upon motion of Ms. Migden, seconded by Mr. Parrish and unanimously carried, Ms. Migden, Mr. Parrish, Mr. Leonard, Mr. Chiang and Ms. Mandel voting yes, the Board adopted a decision sustaining the action of the Franchise Tax Board.

CORPORATE FRANCHISE AND PERSONAL INCOME TAXES HEARING

Mary B. Livingston (deceased), 183225

1996, \$21,458.24 Assessment

For Appellant: Appearance Waived

For Franchise Tax Board: Jozell Brunett, Tax Counsel

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Issue: Whether respondent abused its discretion in refusing to abate interest.

Action: Upon motion of Ms. Migden, seconded by Mr. Parrish and unanimously carried, Ms. Migden, Mr. Parrish, Mr. Leonard, Mr. Chiang and Ms. Mandel voting yes, the Board sustained the action of the Franchise Tax Board.

FINAL ACTION ON APPEALS HEARD SEPTEMBER 11, 2003

Upon motion of Mr. Leonard, seconded by Mr. Parrish and duly carried, Ms. Migden, Mr. Parrish and Mr. Leonard voting yes, Mr. Chiang and Ms. Mandel voting no, in the appeal of *Rodrick White, 190978*, the Board reversed the action of the Franchise Tax Board.

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Ms. Migden moved to sustain the action of the Franchise Tax Board in the appeal of *Fred and Joyce Hameetman, 165498*. The motion was seconded by Ms. Mandel. Ms. Mandel made a substitute motion to sustain the action of the Franchise Tax Board based on the substantive issue with respect to the loss. The substitute motion duly carried, Ms. Migden, Mr. Chiang and Ms. Mandel voting yes, Mr. Leonard voting no, Mr. Parrish not participating.

Ms. Migden moved to sustain the action of the Franchise Tax Board and impose a \$2,500.00 frivolous appeal penalty in the appeal of *Jeanne Mount, 198404*. Mr. Chiang made a substitute motion to sustain the action of the Franchise Tax Board and impose a \$500.00 frivolous appeal penalty. The substitute motion was seconded by Mr. Parrish but no vote was taken.

Ms. Migden made a substitute motion to sustain the action of the Franchise Tax Board and impose a \$1,000.00 frivolous appeal penalty. The substitute motion was seconded by Mr. Parrish but failed to carry, Ms. Migden and Mr. Parrish voting yes, Mr. Leonard, Mr. Chiang and Ms. Mandel voting no.

Upon motion of Ms. Migden, seconded by Mr. Parrish and duly carried, Ms. Migden, Mr. Parrish and Ms. Mandel voting yes, Mr. Leonard and Mr. Chiang voting no, the Board sustained the action of the Franchise Tax Board and imposed a \$1,000.00 frivolous appeal penalty.

Mr. Chiang moved to sustain the action of the Franchise Tax Board in the appeal of *Daniel G. and Marjorie Drommerhausen, 205238*. The motion was seconded by Ms. Mandel. Mr. Parrish made a substitute motion to sustain the action of the Franchise Tax Board and directed staff to send a letter to the California Victim Compensation and Government Claims Board recommending favorable consideration of the request for relief filed by the taxpayer. The substitute motion duly carried, Ms. Migden, Mr. Parrish and Mr. Leonard voting yes, Mr. Chiang voting no, Ms. Mandel not participating.

Ms. Migden moved to sustain the action of the Franchise Tax Board in the appeal of *Cecilia Bragg, 116813*. The motion was seconded by Ms. Mandel. Mr. Leonard made a substitute motion to deny the appeal as it related to the deferred compensation income, but grant the appeal as to the "covenant not to compete" income. The substitute motion was seconded by Mr. Parrish, but failed to carry, Mr. Parrish and Mr. Leonard voting yes, Ms. Migden, Mr. Chiang and Ms. Mandel voting no.

Upon motion of Ms. Migden, seconded by Ms. Mandel and duly carried, Ms. Migden, Mr. Chiang and Ms. Mandel voting yes, Mr. Parrish and Mr. Leonard voting no, the Board sustained the action of the Franchise Tax Board.

CORPORATE FRANCHISE AND PERSONAL INCOME TAXES HEARING

Mike A. Bonisa, 195317
1998, \$464.00 Assessment

For Appellant:

Waived Appearance

For Franchise Tax Board:

Craig Scott, Tax Counsel

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Issue: Whether appellant has established that respondent's proposed assessment, based on information acquired from the Internal Revenue Service, is erroneous.

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Action: Upon motion of Ms. Migden, seconded by Mr. Parrish and unanimously carried, Ms. Migden, Mr. Parrish, Mr. Leonard, Mr. Chiang and Ms. Mandel voting yes, the Board sustained the action of the Franchise Tax Board.

FINAL ACTION ON APPEALS HEARD SEPTEMBER 11, 2003

Upon motion of Mr. Parrish, seconded by Ms. Migden and unanimously carried, Ms. Migden, Mr. Parrish, Mr. Leonard, Mr. Chiang and Ms. Mandel voting yes, in the appeal of *DukKyu Hwang, 195046*, the Board sustained the action of the Franchise Tax Board.

Upon motion of Ms. Mandel, seconded by Mr. Chiang and unanimously carried, Mr. Parrish, Mr. Leonard, Mr. Chiang and Ms. Mandel voting yes, Ms. Migden abstaining, in the appeal of *Robert C. Kopple, 139383*, the Board sustained the action of the Franchise Tax Board.

Mr. Leonard moved to reverse the action of the Franchise Tax Board for the 1996 year, but sustain the action for the 1995 year for all parties in the appeal of *Samuel and Irene Langberg, 181665; Michael Lloyd and Leora U. Langberg, 184086; and, Mark Langberg and Mary Glover, 184091*. The motion was seconded by Mr. Parrish but failed to carry, Mr. Parrish and Mr. Leonard voting yes, Ms. Migden, Mr. Chiang and Ms. Mandel voting no.

Upon motion of Ms. Mandel, seconded by Ms. Migden and duly carried, Ms. Migden, Mr. Chiang and Ms. Mandel voting yes, Mr. Parrish and Mr. Leonard voting no, the Board sustained the action of the Franchise Tax Board which included a concession for 1996 tax year.

Upon motion of Ms. Mandel, seconded by Mr. Chiang and duly carried, Ms. Migden, Mr. Leonard, Mr. Chiang and Ms. Mandel voting yes, Mr. Parrish voting no, in the appeal of *Ronald C. Lefkowitz, 206081*, the Board sustained the action of the Franchise Tax Board.

Upon motion of Ms. Migden, seconded by Ms. Mandel and unanimously carried, Ms. Migden, Mr. Parrish, Mr. Leonard, Mr. Chiang and Ms. Mandel voting yes, in the appeal of *Dieter Stussy, 202274*, the Board sustained the action of the Franchise Tax Board.

The Board recessed at 12:10 p.m. and reconvened at 1:33 p.m., with Mr. Parrish, Mr. Leonard, Mr. Chiang and Ms. Mandel present.

CORPORATE FRANCHISE AND PERSONAL INCOME TAXES HEARINGS

OII Third Partial Consent Decree Cash Account Escrow, 139239

1992, \$2,843.00 Tax, \$1,421.50 Late Filing and Failure to File Penalties

1993, \$9,558.00 Tax, \$4,779.00 Late Filing and Failure to File Penalties

1994, \$12,067.00 Tax, \$6,033.50 Late Filing and Failure to File Penalties

1995, \$28,707.00 Tax, \$14,353.50 Late Filing and Failure to File Penalties

1996, \$36,273.00 Tax, \$18,136.50 Late Filing and Failure to File Penalties

1997, \$37,007.00 Tax, \$18,503.50 Late Filing and Failure to File Penalties

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For Appellant:

Stanley E. Heyman, Attorney
David A. Giannotti, Attorney
Harrison Karr, Attorney
Dennis Ragen, Deputy Attorney General,
California Department of Justice
Steve Koyasako, Assistant Chief Counsel,
Department of Toxic Substances Control
Debra Petersen, Tax Counsel

For Franchise Tax Board:

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Issue: Whether the interest income earned by appellant, a cash escrow account, is taxable in California.

Appellant's Exhibit: Letter - US Environmental Protection Agency (Exhibit 9.10)

Respondent's Exhibit: Letter – Franchise Tax Board (Exhibit 9.11)
Private Ruling (Exhibit 9.12)

Action: Upon motion of Mr. Parrish, seconded by Mr. Chiang and unanimously carried, Mr. Parrish, Mr. Leonard, Mr. Chiang and Ms. Mandel voting yes, Ms. Migden absent, the Board ordered that the appeal be submitted for decision and brought back to the Board on October 15, 2003.

Allen Jerome and Toby Shafran, 142929

1992, \$45,415.00 Claim for Refund, \$9,083.00 Penalty

1995, \$4,905.00 Assessment

For Appellant:

W. Patrick O'Keefe, Jr., Attorney
Brian A. Bentson, CPA
Allen Jerome Shafran

For Franchise Tax Board:

Jean Cramer, Tax Counsel

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Issues: Whether appellants have established their entitlement to a depreciation expense deduction in 1992 in the amount of \$503,740.00 for certain equipment purchased or otherwise acquired by them in that same year from an S corporation that was wholly owned and controlled by appellants.

Whether appellants have established that any portion of the interest that has accrued on the assessment of additional taxes against them was attributable in whole or in part to any unreasonable error or delay by an officer or employee of respondent in performing a ministerial act.

Whether appellants have established both reasonable cause for any underpayment of taxes and their good faith with respect to such underpayment so as to provide a basis for relief from the accuracy-related penalties imposed by respondent.

Action: Upon motion of Mr. Chiang, seconded by Mr. Leonard and unanimously carried, Mr. Parrish, Mr. Leonard, Mr. Chiang and Ms. Mandel voting yes, Ms. Migden absent, the Board submitted the appeal for decision.

Jesse J. Roth, 173546

1992, \$37,645.00 Assessment, \$40,467.51 Underpayment Penalty

For Appellant:

S. David Schwartz
Jesse Roth

For Franchise Tax Board:

Mark McEvilly, Tax Counsel

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

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Issue: Whether appellant has shown that respondent's denial of equitable innocent spouse relief amounts to an abuse of discretion.

Action: Upon motion of Mr. Chiang, seconded by Mr. Leonard and unanimously carried, Mr. Parrish, Mr. Leonard, Mr. Chiang and Ms. Mandel voting yes, Ms. Migden absent, the Board submitted the appeal for decision.

PUBIC HEARING

BUSINESS TAXPAYERS' BILL OF RIGHTS HEARINGS

Jennifer Willis, Chief, Taxpayers' Rights and Equal Employment Opportunity Division, made introductory remarks regarding the Business Taxpayers' Bill of Rights Hearing.

Speakers: Glori Steele
Lori Grigg
Jon C. Stanton, CPA, Stanton Accountancy Corporation

PROPERTY TAXPAYERS' BILL OF RIGHTS HEARINGS

Jennifer Willis, Chief, Taxpayers' Rights and Equal Employment Opportunity Division, made introductory remarks regarding the Property Taxpayers' Bill of Rights Hearing.

Speaker: Hector and Mariana Sanchez

CORPORATE FRANCHISE AND PERSONAL INCOME TAXES HEARING

Rick Schotts, Jr., 202277

1999, \$10,872.00 Tax, \$2,718.00 Notice and Demand Penalty, \$2,718.00 Late Filing Penalty

For Appellant: No Appearance

For Franchise Tax Board: Craig Scott, Tax Counsel

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Issues: Whether appellant has met his burden to prove error in the proposed assessment.

Whether the notice and demand and late filing penalties were properly imposed, and whether appellant has shown reasonable cause for relief from either penalty.

Whether the filing enforcement fee was properly imposed.

Whether a frivolous appeal penalty should be imposed and if so, in what amount.

Action: Upon motion of Mr. Chiang, seconded by Mr. Leonard and unanimously carried, Mr. Parrish, Mr. Leonard, Mr. Chiang and Ms. Mandel voting yes, Ms. Migden absent, the Board sustained the action of the Franchise Tax Board.

FINAL ACTION ON APPEALS HEARD SEPTEMBER 11, 2003

Mr. Parrish moved to cancel the accuracy related penalty, otherwise sustain the action of the Franchise Tax Board in the appeal of *Allen Jerome and Toby Shafran*. The motion was seconded by Mr. Leonard but failed to carry, Mr. Parrish and Mr. Leonard voting yes, Mr. Chiang and Ms. Mandel voting no, Ms. Migden absent.

The Board ordered that the appeal be submitted for decision and brought back to the Board on October 15, 2003.

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Upon motion of Ms. Mandel, seconded by Mr. Chiang and unanimously carried, Mr. Parrish, Mr. Leonard, Mr. Chiang and Ms. Mandel voting yes, Ms. Migden absent, in the appeal of *Jesse J. Roth, 173546*, the Board sustained the action of the Franchise Tax Board.

The Board adjourned at 3:40 p.m.

The foregoing minutes are adopted by the Board on November 18, 2003.

Note: The following case was removed from the calendar prior to the meeting: *Rayburn Willard Fladboe, 182605*.